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EXTRAORDINARY

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PART II—Section 3—Sub-Section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 29th June 1968

G.S.R. 1230.—In exercise of the powers conferred by rule 12 read with sub-rule (2) of rule 96ZK of the Central Excise Rules, 1944, the Central Government hereby prescribes the following procedure for grant of rebate of excise duty on embroidery, produced by the manufacturers paying duty at compounded rates under the provisions of the procedure set forth in section E-IX of Chapter V of the Central Excise Rules, 1944, and exported out of India, namely:—

The rebate of duty on the export of embroidery produced by the aforesaid manufacturers shall be allowed subject to the following conditions and limitations, namely:—

(1) The concession shall be allowed to persons who have obtained the previous permission of the Assistant Collector of Central Excise having jurisdiction.

(2) Every person desiring to avail himself of this concession should apply in writing to the Assistant Collector having jurisdiction who after satisfying himself that the person is a *bona fide* exporter may grant the necessary permission.

(3) The manufacturers who have been so permitted by the Assistant Collector shall maintain detailed accounts of production and clearance of the goods produced in their factories in Form R.G. 25 (modified) annexed hereto.

(4) The goods intended for export shall be distinctively marked with the mark registered under the Trade and Merchandise Marks Act, 1958 or with a distinguishing mark or brand approved by the Assistant Collector of Central Excise.

(5) The goods intended for export shall be packed under the supervision of the Central Excise officer having jurisdiction not below the rank of Sub-Inspector to whom an advance intimation shall be given. The Central Excise officer shall seal the packages with an excise seal in the prescribed manner.

(6) After completion of packing, the manufacturer or the exporter, as the case may be, shall submit the usual application for removal for export in Form A.R. 4. The Central Excise Officer shall verify the entries in the A.R. 4 application with those in the records maintained in the factory and if he is satisfied that the entries are correct, endorse the necessary certificate on the application.

(7) The rates at which the rebate of duty shall be granted shall be as specified below:—

S.No.	Description	Rate of rebate in rupees per sq. metre
1	2	3
1	Embroidery made on	
	(1) Rayon or artificial silk fabrics	
	(a) Nylon fabrics	
	(i) Georgette	1.50
	(ii) other than georgette	2.05
	(b) Rayon fabrics	0.60
	(2) Cotton fabrics	
	(a) Superfine	
	(i) Full voil	1.00
	(ii) Voil	0.70
	(iii) Others	0.90
	(b) Other than superfine.	0.55
	(3) Woollen fabrics	2.05
2	Laces made on	
	(i) Nylon fabrics	2.35
	(ii) Cotton fabrics	
	(a) Superfine	1.10
	(b) Others	0.70

(8) The manufacturer as well as the exporter shall also comply with any other instructions issued by the Collector of Central Excise for the purpose of ensuring that the goods sought to be exported have in fact been produced on the embroidery machines employed by the manufacturer working under the compounded levy scheme.

(9) In all other respects, the procedure prescribed under rule 12 and Chapter IX of the Central Excise Rules, 1944, shall apply.

R. G. 25 (Modified)

Register of machines employed in the production of embroidery to be maintained by the manufacturers authorised to export under rule 96ZK of the Central Excise Rules, 1944.

Name and address of the manufacturer | Licence No. | Month

Date	Number of shifts worked	Number and particulars of the machines worked and their total metre length			Opening balance		Production during the day		Total	
		First shift	Second shift	Third shift	Variety of the embroidery	Description of the base fabrics (Sq. Mts.)	Variety of the embroidery	Description of the base fabrics (Sq. Mts.)	Variety of the embroidery	Description of the base fabrics (Sq. Mts.)
1	2	3	4	5	6	7	8	9	10	11

Quantity cleared				Name of the exporter to whom the goods sold	*Balance in stock*		Remarks
For home consumption		For export			Variety of the embroidery	Description of the base fabrics (Sq. Mts.)	
Variety of the embroidery	Description of the base fabrics (Sq. Mts.)	Variety of the embroidery	Description of the base fabrics (Sq. Mts.)				
13		14	15	16	17	18	19

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S. P. KAMPANI, Jt. Secy.

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